

**Intragovernmental Service Fund**  
**Balance Sheet - Statutory Basis**

June 30, 2003  
 (Amounts in thousands)

|   | <u>2003</u>      | <u>2002</u>      |
|---|------------------|------------------|
| <b>ASSETS</b>                               |                  |                  |
| Cash and short-term investments.....        | \$ 13,098        | \$ 13,400        |
| Total assets.....                           | <u>\$ 13,098</u> | <u>\$ 13,400</u> |
| <br><b>LIABILITIES AND FUND BALANCE</b>     |                  |                  |
| Liabilities:                                |                  |                  |
| Accounts payable.....                       | \$ 12,447        | \$ 11,543        |
| Accrued payroll.....                        | <u>651</u>       | <u>775</u>       |
| Total liabilities.....                      | <u>13,098</u>    | <u>12,318</u>    |
| <br>Fund balance:                           |                  |                  |
| Reserved fund balance:                      |                  |                  |
| Reserved for continuing appropriations..... | -                | 1,082            |
| Total fund balance (deficit) .....          | <u>-</u>         | <u>1,082</u>     |
| Total liabilities and fund balance.....     | <u>\$ 13,098</u> | <u>\$ 13,400</u> |

**Intragovernmental Service Fund**  
**Statement of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 2003  
 (Amounts in thousands)

|   | 2003<br>Budget            | 2003<br>Actual     | Variance<br>Favorable<br>(Unfavorable) | 2002<br>Actual         |
|---|---------------------------|--------------------|--|------------------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>   |                           |                    |  |                        |
| Revenues:   |                           |                    |  |                        |
| Departmental.....   | \$ -                      | \$ 110,362         | \$ 110,362                             | \$ 112,702             |
| Total revenues.....   | - -                       | 110,362            | 110,362                                | 112,702                |
| Other financing sources:  |                           |                    |  |                        |
| Operating transfers in.....   | - -                       | 10,575             | 10,575                                 | 8,518                  |
| Total other financing sources.....  | - -                       | 10,575             | 10,575                                 | 8,518                  |
| Total revenues and other financing sources.....   | - -                       | 120,937            | 120,937                                | 121,220                |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>  |                           |                    |  |                        |
| Expenditures:   |                           |                    |  |                        |
| Secretary of the Commonwealth.....  | 121                       | 117                | 4                                      | 121                    |
| Administration and finance.....   | 101,322                   | 97,227             | 4,095                                  | 95,696                 |
| Environmental affairs.....  | 432                       | 418                | 14                                     | 404                    |
| Health and human services.....  | 10,102                    | 10,052             | 50                                     | 9,087                  |
| Transportation and construction.....  | 356                       | 341                | 15                                     | 267                    |
| Public safety.....  | 8,898                     | 8,877              | 21                                     | 12,284                 |
| Total expenditures.....   | <u>121,231</u>            | <u>117,032</u>     | <u>4,199</u>                           | <u>117,859</u>         |
| Other financing uses:   |                           |                    |  |                        |
| Fringe benefit cost assessment.....   | - -                       | 2,300              | (2,300)                                | 1,599                  |
| Operating transfers out.....  | 2,687                     | 2,687              | - -                                    | 1,119                  |
| Total other financing uses.....   | <u>2,687</u>              | <u>4,987</u>       | <u>(2,300)</u>                         | <u>2,718</u>           |
| Total expenditures and other financing uses.....  | <u>123,918</u>            | <u>122,019</u>     | <u>1,899</u>                           | <u>120,577</u>         |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses..... |                           |                    |  |                        |
|   | (123,918)                 | (1,082)            | 122,836                                | 643                    |
| Fund balance (deficit) at beginning of year.....  | 1,082                     | 1,082              | - -                                    | 439                    |
| Fund balance (deficit) at end of year.....  | <u><u>\$(122,836)</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 122,836</u></u>               | <u><u>\$ 1,082</u></u> |